

FISCAL

ASSESSOR

Donald E. Williamson

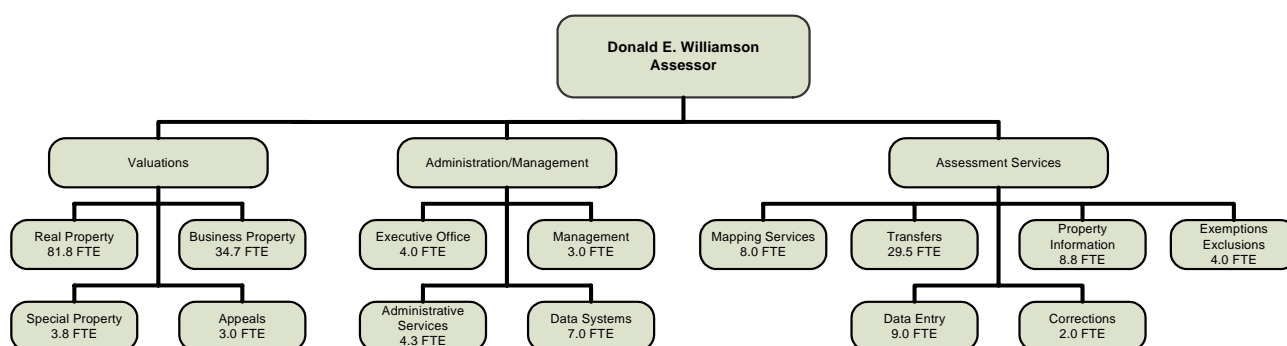
I. MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- a. Locate, describe, and identify ownership of all property within the county
- b. Establish a taxable value for all property subject to taxation
- c. List all taxable value on the assessment roll
- d. Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

II. ORGANIZATIONAL CHART



III. SUMMARY OF BUDGET UNITS

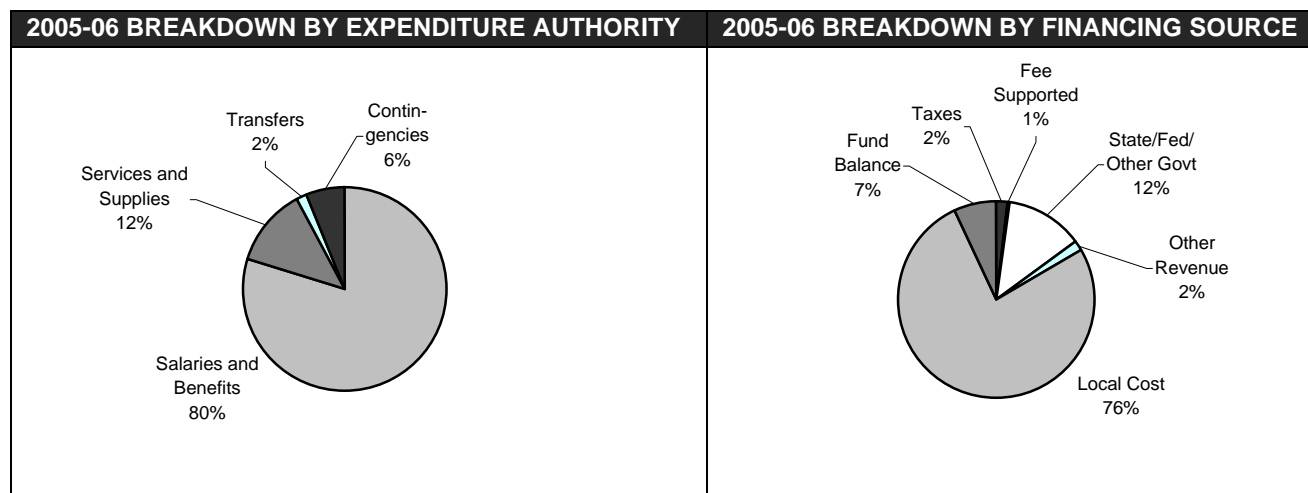
	2005-06				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	13,665,978	647,500	13,018,478		175.6
State/County Property Admin Program	3,342,314	2,171,438		1,170,876	28.3
TOTAL	17,008,292	2,818,938	13,018,478	1,170,876	203.9

IV. DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.



V. 2005-06 BUDGET



VI. GOALS & 2006-07 OBJECTIVES AT CURRENT FUNDING LEVELS

GOALS	2006-07 OBJECTIVES
1. Increase public service by making property information more accessible and easier to understand.	A. Improve Internet website: restructure the website to assure all information and forms are available in an easy to read and easily accessible format. B. Improve the phone system to direct callers to the Assessor's Internet site for possible answers to questions if a live attendant is unavailable. C. Reevaluate the Property Information Management System (PIMS) Internet website: present all legally available information in an easy to access format. D. Provide more information and services in Spanish: informational brochures, website, phone directory.
2. Enhance operational efficiency and productivity by utilizing new technology, policies and procedures.	A. Maximize the efficient use of the Assessment Evaluation Services (AES) system. B. Train employees on the new workflow system.
3. Assure quality control standardization.	A. Perform periodic and rotating accuracy checks on the processing of changes of ownership. B. Perform non-mandatory audits to assure businesses are reporting accurately and as required by law.

These goals were selected because these areas have been identified as ones needing improvement. The property tax assessment process can be confusing and the Assessor endeavors to provide public assistance and information to lessen this confusion.



In an effort to make information available from the Assessor's Office more easily accessible and easier to understand, improvements will be made to the department's internet website, the public information phone system, and the Property Information Management System (PIMS). Enhancements to the website will include making all forms electronically available. Enhancements to the phone system will include directing callers placed on hold, due to heavy call volume, to the website for answers and information. PIMS will be enhanced to assure that all legally available information is available in an easy to access format. In addition, more of this information will be made available in a Spanish format to better serve the public. Over the last few years the number of Spanish speaking taxpayers in San Bernardino County has increased dramatically. In order to continue to deliver a high level of customer service to all taxpayers, the need exists to increase the services available in a Spanish language format such as forms and informational brochures, a phone directory and a Spanish language version of the website.

The AES valuation tool automates the manual comparable sale selection and adjustment process for residential appraisals. As staff adapts to the program, productivity will increase. Likewise, the workflow digital image system will streamline the former paper record processing of deeds, exclusions, and business property statements. Other areas of business have been identified to incorporate into the workflow system in the future. The result of these improvements is more efficient use of existing staff levels, which will help the department keep pace with workload increases due to property development.

To assure that all divisions and the nine district offices of the Assessor are performing their area of business consistently and according to the written procedure, accuracy checks will be performed on samples of work, policies and procedures will be reviewed for consistent application across divisions, and *non-mandatory* audits will be performed.

Additionally, a countywide GIS project is near completion. When functional access to useful data layers is available, we will develop applications to leverage this resource to improve service to the public and accelerate the valuation research process. For example, allowing taxpayers to search for a parcel from a map. The Assessor's Office will also seek to identify new workflow enhancements and opportunities for reducing paper-based systems.

Accomplishment of these goals will mitigate rising costs of operation and improve customer service.

VII. PERFORMANCE MEASURES AT CURRENT FUNDING LEVELS

OBJT.	MEASUREMENT	2006-07 (Projected)
1A&C.	Use of a satisfaction survey on the website consisting of a yes/no format to determine if the visitor found what information they were looking for. Baseline to be established prior to the start of 2006-07.	70% yes responses
1B.	Wait times to direct callers, compare to prior year's results.	5% Reduction
1D.	Number of new informational instruction sheets available in Spanish.	10% Increase
2A.	Residential appraisers' production rate.	10% Increase
2B.	Title Transfer Technicians' production rate.	10% Increase
3A.	Percentage of reviewed change of ownership events that have been processed accurately.	95% (475)
3B.	Number of non-mandatory audits performed annually.	10% Increase (20 audits)



VIII. GOALS & OBJECTIVES IF ADDITIONAL FUNDING (POLICY ITEMS/NEW FEES) IS APPROVED

GOALS	OBJECTIVES
Assure acceptable level of public service is provided to San Bernardino County taxpayers.	<p>Increase staff by 2.0 Office Assistant III positions in the Property Information division to handle extremely heavy call volume and taxpayer walk-in rate. These positions will help assure an acceptable level of customer service is provided to San Bernardino County Tax payers.</p> <p>Additional Funding Requested: \$78,000</p>
Institute a quality control program in the Transfers unit to assure that change of ownership (COS) transfer events are processed accurately.	<p>Increase staff by 1.0 Title Transfer Technician II position. The Assessor wishes to institute a quality control program in the Transfers unit to assure that change in ownership (COS) transfer events are processed accurately. It is important that an acceptable level of accuracy is maintained for State Board of Equalization surveys. Erroneously processed COS can also result in missed reappraisable transfers and additional work for the Transfers, Mapping, Appraisal, Exemptions and Exclusions units. The additional Title Transfer Technician II position is needed as appointees to this classification must have a high degree of expertise in COS law. The position will also be charged with responsibilities including identifying training needs and assisting supervision in preparing and delivering training information.</p> <p>Additional Funding Requested: \$56,800</p>

If there are questions about this business plan, please contact Mark Mosher, Administrative Manager, at (909) 387-6584.



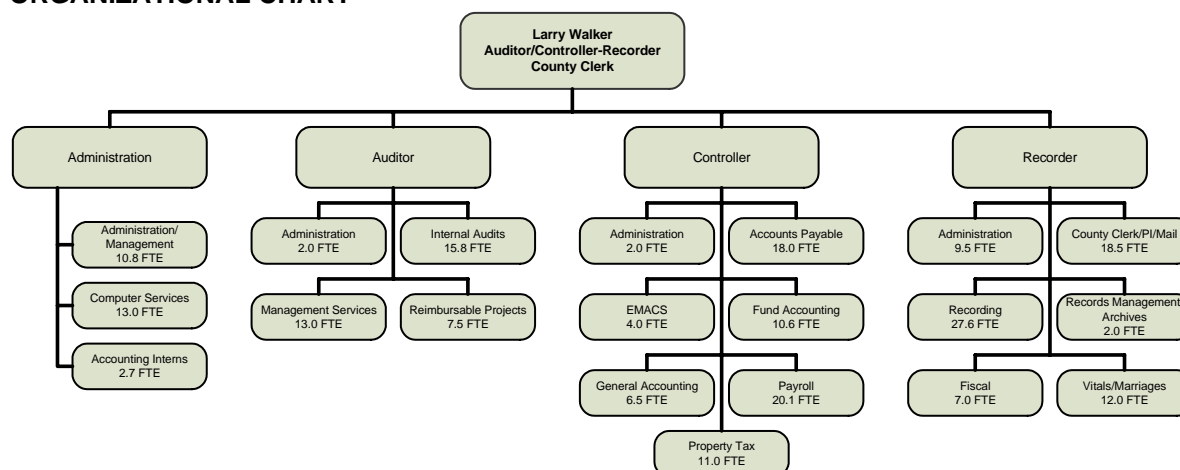
AUDITOR/CONTROLLER-RECORDER

Larry Walker

I. MISSION STATEMENT

The San Bernardino County Auditor/Controller-Recorder's Office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.

II. ORGANIZATIONAL CHART



III. SUMMARY OF UNITS

2005-06						
	Appropriation	Revenue	Local Cost	Fund Balance	Revenue Over/ (Under) Exp	Staffing
Auditor/Controller-Recorder	16,210,646	14,283,328	1,927,318			203.6
Micrographics	299,862	-		299,862		-
Systems Development	19,419,505	6,112,600		13,306,905		10.0
Vital Records	338,652	145,000		193,652		-
Records Management	203,135	200,240			(2,895)	1.0
TOTAL	36,471,800	20,741,168	1,927,318	13,800,419	(2,895)	214.6

IV. DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing the county and its constituents with a variety of accounting services and document recording and management services. The Auditor and Controller Divisions record the collections and perform the accounting, reporting, disbursements, and audits of all county financial activities to ensure sound financial management. In addition, they are responsible for personnel payroll services, developing and implementing accounting systems and standards, conducting operational risk assessment reviews, and administering the Countywide Cost Allocation Plan.

The Recorder Division accepts all documents for recording that comply with applicable recording laws, producing and maintaining official records evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The office of the County Clerk produces and maintains the official records of vital statistics, fictitious business names, and other entities required by the state to register with the County Clerk.

The Recorder oversees County Records Management, which is responsible for storage of vital documents and records destruction. This section relocates inactive files from county departments into a central storage



facility, where the files are maintained and made accessible to participating departments upon request. The section also identifies records eligible for destruction based on schedules established by the owning agency.

The specific services performed by each division are listed below.

Auditor Division

- Perform financial and internal audits and risk assessment reviews
- Advise departments on conducting operational risk assessment
- Prepare the Countywide Cost Allocation Plan (COWCAP) and the Indirect Cost Rate Proposal (ICRP)
- Implement new accounting systems
- Perform disaster response accounting
- Assist departments with reimbursement claims through state and federal processes
- Provide consultation services to departments to integrate accounting and financial processes such as the use of credit cards and departmental accounting software
- Prepare Internal Service Fund (ISF) financial statements

Controller Division

- Process payroll for county (EMACS partner)
- Perform contract payroll for outside governmental agencies
- Manage the Financial Accounting System (FAS) and maintain official county records through FAS
- Audit vendor payments and perform the accounts payable processes
- Manage county credit cards
- Control budget expenditures to Board-approved appropriation levels
- Maintain the county's chart of accounts
- Prepare the Comprehensive Annual Financial Report (CAFR) according to Governmental Accounting Standards Board (GASB) standards
- Extend property tax roll and apportion property tax revenue
- Prepare assurance type reports for county and outside agencies

Recorder Division

- Upon payment of proper fees and taxes, the recorder:
 - Records land records related to real and personal property ownership, judgments, liens, notices, military discharges, marriage licenses, and other miscellaneous documents
 - Files maps or documents such as tract maps, subdivision maps, parcel maps, and certificates of correction
- Collects and distributes portions of monies to various agencies, such as D.A. Real Estate Fraud fund, Preliminary Change of Ownership Reports to Assessor, and Documentary Transfer Tax to the county and cities
- Images, maintains and provides documents digitally and in a photographically reproducible format (microfilm)
- Creates, maintains and provides an index of document information, including Grantor/Grantee, when recorded mail to, Assessor's parcel number, and the short legal description
- Certifies and testifies to validity of documents on file

County Clerk Section

- Review, issue and file Fictitious Business Names (FBN) to individuals, partnerships, and corporations
- Review applications, review background checks with the State Department of Justice, and issue identification cards for unlawful detainer processor, legal photocopier, process server, notary public and power of attorney
- Maintain, report, and make available to the public Oaths of Office and Conflict of Interest reports for specified individuals
- Issue marriage licenses
- Issue certified and informational copies of birth, death, and marriage certificates
- Perform civil marriage ceremonies
- Deputize commissioners of civil marriages, deputy county clerks, deputy recorders, and notary publics

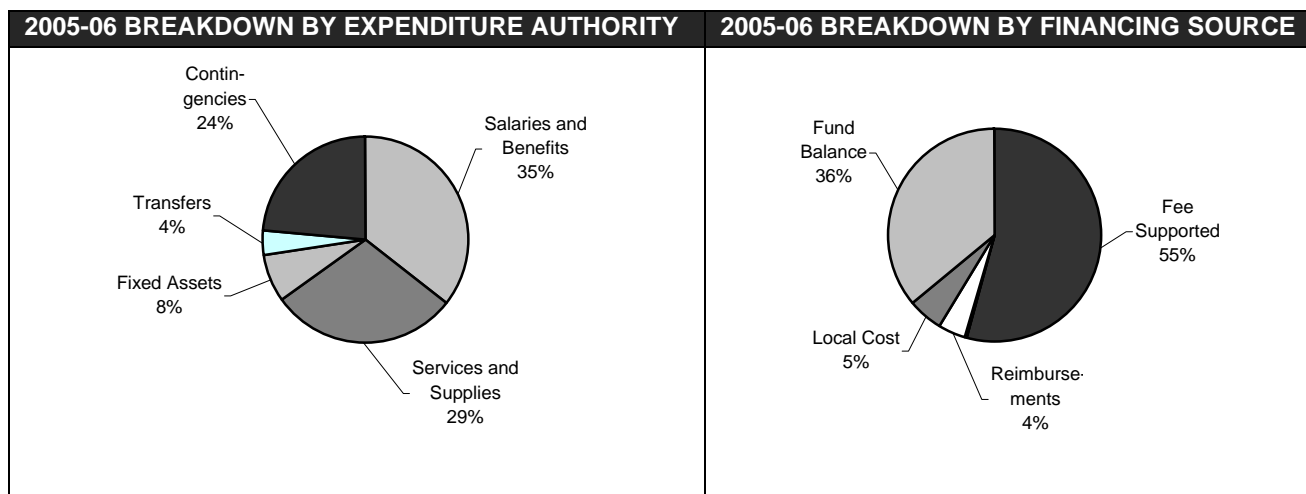


- Image, maintain, and provide documents digitally and in a photographically reproducible format (microfilm)

Records Management and Archives Sections

- Provide records storage services for all departments, as requested
- Provide consulting services to departments as it relates to records storage, retention, retrieval, and destruction
- Restore, preserve, and manage historic records (archives) as it relates to the history of county government

V. 2005-06 BUDGET



VI. GOALS & 2006-07 OBJECTIVES AT CURRENT FUNDING LEVELS

GOALS	2006-07 OBJECTIVES
1. Improve the Financial Accounting System (FAS)	A. To provide timely and accurate financial information regarding the finances of the county B. Identify and plan other FAS improvements by conducting and monitoring intermittent user satisfaction surveys
2. Improve Recorder Division's Digitized Images	A. Repair microfilm from 1980 to current B. Maintain an up-to-date inventory of all microfilm C. Digitize images from 1980 to current
3. Enhance Accounts Payable Process	A. Expand use of County procurement cards (Cal-Card) to provide better tracking of expenditures and more timely bill payments. B. Expand use of electronic fund transfers for vendor payments.
4. Improve the Disaster Recovery Process	A. To provide services in the event of the loss of ISD or the ACR facility.



The Auditor/Controller-Recorder selected these four major goals for 2006-07 because, of the many things we need to accomplish, these goals will most improve our service to our customers.

The first goal, improving the Financial Accounting System, is in progress and subsequent phases will need to be achieved in the future. As we proceed, we will monitor user satisfaction with our implementation process and with the system, providing additional training as needed. We want our robust accounting system to be useful to management, as well as to accountants and financial entities. Estimated costs for additional FAS improvements or additional training have not been identified at this time.

As part of the second goal, the County Recorder is required by law to maintain images of official records on microfilm. The State Archivist has opined that the only two appropriate methods of maintaining archival records are paper and microfilm. However, utilizing microfilm for customer searches on a day-to-day basis is not practical because it is more time-consuming, and results in more wear and tear on the microfilm. For daily business purposes, digital images are far more practical for customers and staff. The Auditor/Controller-Recorder has set a goal to inventory and repair the microfilm, as well as convert the microfilm images to digital to ensure the safety of the county's official records while offering the most practical means for customer service. Estimated costs for achieving this goal have not been solidified at this time, but would not impact the general fund. The required work can be funded by the Recorder's special revenue funds.

For the third goal and with the implementation of the FAS upgrade, the Auditor/Controller-Recorder has an opportunity to implement more electronic means of paying the county's bills. The pilot program use of Cal-Card (procurement card) has been successful and the Auditor/Controller-Recorder recommends its expanded use. Program expansion should be done in phases to allow for training of cardholders and approving officials, as well as appropriate monitoring by the Purchasing Department and Auditor/Controller-Recorder Accounts Payable. In an effort to expand our payment of vendors by electronic fund transfer, additional work will be needed to train county staff in the program, as well as educate various vendors. Overall, Accounts Payable will be working in some new ways due to the upgraded FAS system, and management should take a fresh look at the workflow and performance measures to ensure optimal use of the system, staff, and service. Estimated costs for achieving this goal have not been identified at this time.

In another measurable aspect of our commitment to provide quality service, the Auditor/Controller-Recorder has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association since 1988. An award-winning County Annual Financial Report (CAFR) promotes trust in the financial records of the county and enables better credit ratings from the agencies. As the Governmental Accounting Standards Board (GASB) adopts more standards (14 since 2000) and the Government Finance Officers Association adopts new practices to implement those standards (18 since 2000), staff continues to be challenged to meet the standards and practices within the deadlines. Additional staff, or at least cyclical staff needs will require analysis and response to maintain an award-winning report.

One of the lessons of the various floods and other disasters in 2005 is the need for Disaster Recovery planning. The Auditor/Controller-Recorder has made some efforts in this area, yet improvement is needed to identify the type of disasters to which our functions can reasonably respond. Additionally, functional staff needs to identify manual ways to serve our customers and train staff to be prepared. There is no additional economic impact to accomplishing the planning process. The department will achieve it within our current budget.



VII. PERFORMANCE MEASURES AT CURRENT FUNDING LEVELS

OBJT.	MEASUREMENT	2006-07 (Projected)
1A.	Percentage of payments processed within ten days of presentation to ACR	90%
2A.	Percentage of film images that are repaired by June 30, 2007	80%
2B.	Track number of microfilm cassettes that are inventoried within one month of receipt by June 30, 2007	100%
2C.	Convert percentage of microfilmed images from 1980 to present to a digitized format by June 30, 2007	80%
3A.	Overall Cal-Card use	10% Increase
3B.	Electronic fund transfers to pay vendors	10% Increase

If there are questions about this business plan, please contact Betsy Starbuck, Assistant Auditor/Controller-Recorder, at (909) 386-8818.



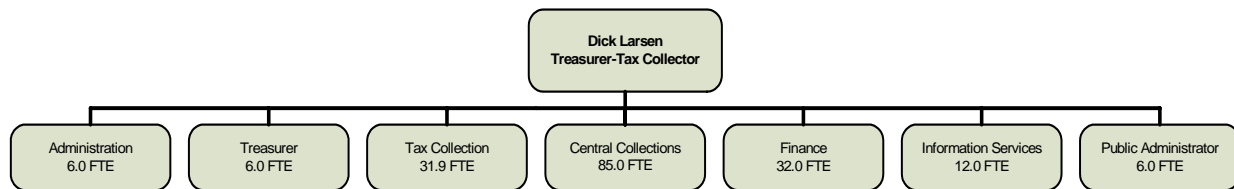
TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

Dick Larsen

I. MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector's office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

II. ORGANIZATIONAL CHART



III. SUMMARY OF BUDGET UNITS

	2005-06				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Treasurer-Tax Collector/Public Administrator	18,295,073	14,955,679	3,339,394		179.9
Redemption Maintenance	151,960	-		151,960	-
TOTAL	18,447,033	14,955,679	3,339,394	151,960	179.9

IV. DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

- Collecting of property taxes.
- Performing the county's treasury function.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.
- Administering property of persons who are deceased and no executor or administrator has been appointed.

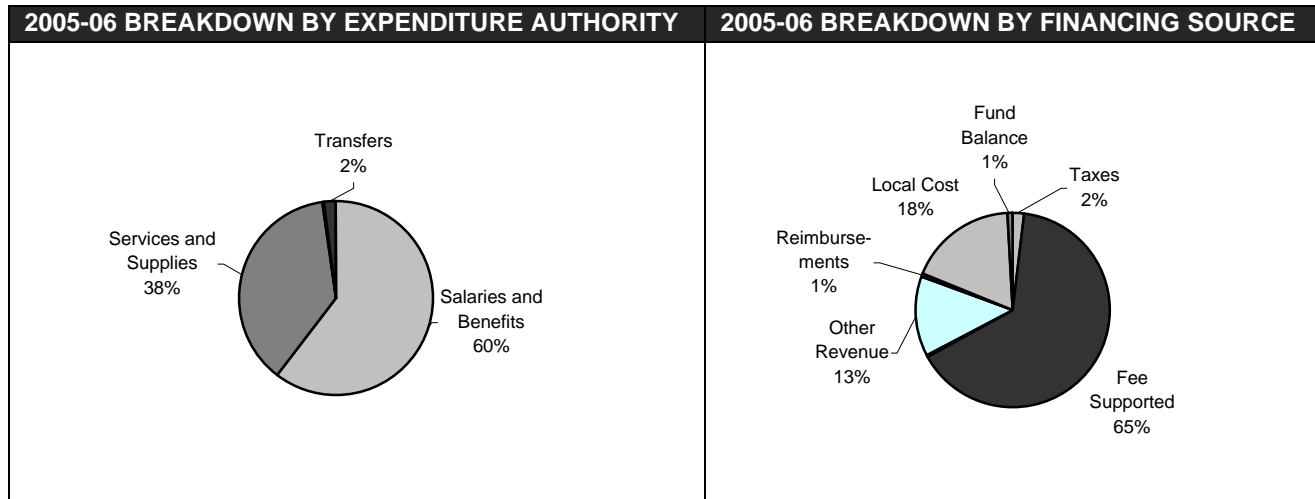
The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$1.5 billion in property taxes and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$3.2 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$45.0 million for the year ended June 30, 2006. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.



V. 2005-06 BUDGET



VI. GOALS & 2006-07 OBJECTIVES AT CURRENT FUNDING LEVELS

GOALS	2006-07 OBJECTIVES
1. Manage the county treasury function in a safe, effective and efficient manner.	A. Maintain the highest possible credit rating from the three major rating agencies for the county investment pool.
2. Collect property taxes in an effective manner with a focus on customer service.	A. Meet or exceed the average collection rate of comparable counties for secured property taxes. B. Meet or exceed the average collection rate of comparable counties for unsecured property taxes. C. Increase electronic payments of property taxes by taxpayers through the use of E-check and credit card.
3. Investigate and administer the estates of decedents with care and professionalism.	A. Decrease the average investigation period of decedents. B. Decrease the average estate administration period.

The goals and objectives of the Treasurer-Tax Collector/Public Administrator were selected to assist the department in accomplishing its mission. These goals and objectives correspond to the main functions of the department, which include: 1.) treasury management; 2.) property tax collection; and 3.) investigation and administration of decedent's estates.

The primary goal of the treasury function is to provide for safe and effective management of the cash and investments in the county's investment pool. The objective selected to meet this goal is the maintenance of the highest possible credit rating from the three major credit rating agencies (Fitch, Moody's, and Standard and Poor's). The objective is attained through the formulation and follow-through of sound financial policies and procedures. The achievement of this objective will demonstrate the department's ability to effectively meet the goal of a safe and effective treasury.



The primary goal of the property tax collections function is to collect property taxes for the county and other taxing agencies while providing taxpayers with a professional and convenient payment experience. Two of the objectives selected to meet this goal involve meeting or exceeding the average secured and unsecured collection rates of comparable counties within the State of California. These objectives indicate the ability of the department to meet its goal of effective property tax collections. In addition, the department's goal is further met by the offering and promotion of electronic methods of property tax payments, including credit card and e-check payments via the internet and an Interactive Voice Response (IVR) system.

The primary goal of the Public Administrator function is the timely investigation and administration of the estates of decedents. The objectives selected to assist in meeting this goal include a reduction in the amount of time taken to investigate and administer estates. Professional investigations and administration must occur in a timely manner for the department's goal to be achieved.

VII. PERFORMANCE MEASURES AT CURRENT FUNDING LEVELS

OBJT.	MEASUREMENT	2006-07 (Projected)
1A.	County investment pool rating.	Moody's - Aaa, Standard and Poor's-AAAF, Fitch-AAA.
2A.	Meet or exceed the average collection rate of comparable counties for secured property taxes.	≥ 97.6% secured property tax collection rate.
2B.	Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	≥ 94.9% unsecured property tax collection rate.
2C.	Number of electronic property tax payments through E-check and credit card.	10% Increase (increase of 5,000)
3A.	Average amount of time necessary to close the investigation of decedents.	3% Decrease
3B.	Average amount of time necessary to close the administration of estates.	3% Decrease

VIII. GOALS & OBJECTIVES IF ADDITIONAL FUNDING (POLICY ITEMS/NEW FEES) IS APPROVED

GOALS	OBJECTIVES
Maintain the ability to collect property taxes in an efficient and effective manner while still providing excellent customer service to the taxpayers	<p>Increase and reclass support staff for the following:</p> <ul style="list-style-type: none"> 12.0 part-time Unclassified Office Assistant II positions (6.0 FTE) 2.0 Office Assistant II positions 4.0 Office Assistant III positions 1.0 Fiscal Specialist position 1.0 Fiscal Assistant position 1.0 Business Systems Analyst III position 1.0 System Support Analyst III position Reclassification of Tax Collector Accounting Manager position to bring in into equity with other positions with equivalent responsibilities Reclassification of Tax Sale Supervisor <p>Increase equipment and services and supplies (including start-up costs for the Victorville satellite</p>



GOALS	OBJECTIVES
	<p>office and telecommuters) to support the above positions.</p> <p>The increase in staffing is requested to support additional workload volume resulting from increased real estate activity in the County.</p> <p>Additional funding request may be included for expanded collection effort on delinquent secured and unsecured property taxes. Increased collections will result in increased general fund property tax revenues more than sufficient to offset the increased funding request.</p> <p>Additional amount requested: \$1,177,738 (including \$217,250 in one time start-up costs)</p>

If there are questions about this business plan, please contact Annette Kerber, Asst. Treasurer-Tax Collector/Public Administrator, at (909) 387-6372.



THIS PAGE LEFT INTENTIONALLY BLANK

